



**STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING  
AND GENERAL SERVICES**

P. O. BOX 119  
HONOLULU, HAWAII 96810-0119

**FEB 12 1996**

COMPTROLLER'S MEMORANDUM NO. 1999-4

TO: Heads of Departments

ATTN: Payroll/Personnel Offices

SUBJECT: Submission of Certain Form W-4 Withholding Certificates

This is to remind departments and agencies of the IRS requirement to submit photocopies of certain Form W-4 "Employee's Withholding Allowance Certificate".

Instructions on the proper method of preparing and submitting the photocopies of Form W-4 are as follows:

A. Types of Form W-4 to be photocopied:

1. Employees who claim 11 or more withholding allowances.
2. Employees who claim exemption from federal income tax withholding and their wages would normally be \$200 or more per week. This type of Form W-4 must be re-filed annually by February 15<sup>th</sup> for the new calendar year. The certificate expires on this date, and if no new certificate is filed, the employing department or agency must begin withholding federal income tax from the affected employee's wages as if the employee is single with zero withholding allowances.

B. Information on Form W-4:

1. Enter payroll number and check distribution code in the upper right-hand corner.
2. Enter employee's name and address (Block #1). The employee's name should match what is shown on this social security card and the payroll/personnel files.

3. Enter employee's social security number (Block #2). The employee's social security number should match what is shown on his social security card and the payroll/personnel files.
4. Enter the employee's marital status (Block #3).
5. Complete Block #4 if applicable.
6. Enter the number of allowances claimed (Block #5).
7. Complete Block #7 if applicable.
8. Employee's signature.
9. Complete Blocks #8 and #10 as follows:

STATE OF HAWAII CENTRAL PAYROLL  
P. O. Box 119  
Honolulu, Hawaii 96810

99-6001081

C. Method of Submittal:

Attach a memo to the Form W-4 copies to indicate the name of the transmitting department/agency and total count of the forms being submitted.

D. Submittal Deadline:

The memo and Form W-4 photocopies are due in DAGS Central Payroll no later than five (5) working days after the quarter has ended.

If there are any questions regarding the IRS requirements or preparation and/or submission of the Form W-4 photocopies, please contact DAGS Central Payroll at 586-0629.

  
RAYMOND H. SATO  
State Comptroller

Attachment

Form W-4 (1999)

**Purpose.** Complete Form W-4 so your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

**Exemption from withholding.** If you are exempt, complete only lines 1, 2, 3, 4, and 7, and sign the form to validate it. Your exemption for 1999 expires February 16, 2000.

**Note:** You cannot claim exemption from withholding if (1) your income exceeds \$700 and includes more than \$250 of unearned income (e.g., interest and dividends) and (2) another person can claim you as a dependent on their tax return.

**Basic instructions.** If you are not exempt, complete the Personal Allowances Worksheet. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. They will help you figure the number of withholding allowances you are entitled to claim. **However, you may claim fewer allowances.**

**Child tax and higher education credits.** For details on adjusting withholding for these and other credits, see **Pub. 919, Is My Withholding Correct for 1999?**

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may owe additional tax.

**Two earners/two jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding will usually be most accurate when all allowances are claimed on the Form W-4 prepared for the highest paying job and zero allowances are claimed for the others.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your estimated total annual tax. Get Pub. 919 especially if you used the Two-Earner/Two-Job Worksheet and your earnings exceed \$150,000 (Single) or \$200,000 (Married).

**Recent name change?** If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

Personal Allowances Worksheet

A

Enter "1" for **yourself** if no one else can claim you as a dependent . . . . .

A

B

Enter "1" if: 

• You are single and have only one job; or

• You are married, have only one job, and your spouse does not work; or

• Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less.

 . . . . .

B

C

Enter "1" for your **spouse**. But, you may choose to enter -0- if you are married and have either a working spouse or more than one job. (This may help you avoid having too little tax withheld.) . . . . .

C

D

Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . .

D

E

Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . . . .

E

F

Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit . . . . .

F

G

**Child Tax Credit:**

• If your total income will be between \$20,000 and \$50,000 (\$23,000 and \$63,000 if married), enter "1" for each eligible child.

• If your total income will be between \$50,000 and \$80,000 (\$63,000 and \$115,000 if married), enter "1" if you have two eligible children, enter "2" if you have three or four eligible children, or enter "3" if you have five or more eligible children . . . . .

G

H

Add lines A through G and enter total here. **Note:** This amount may be different from the number of exemptions you claim on your return. ►

H

For accuracy, complete all worksheets that apply.

• If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.

• If you are **single**, have **more than one job** and your combined earnings from all jobs exceed \$32,000, OR if you are **married** and have a **working spouse or more than one job** and the combined earnings from all jobs exceed \$55,000, see the Two-Earner/Two-Job Worksheet on page 2 to avoid having too little tax withheld.

• If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

----- Cut here and give the certificate to your employer. Keep the top part for your records. -----

Form

W-4

Department of the Treasury  
Internal Revenue Service

Employee's Withholding Allowance Certificate

OMB No. 1545-0010

1999

► For Privacy Act and Paperwork Reduction Act Notice, see page 2.

1

Type or print your first name and middle initial

Last name

2

Your social security number

Home address (number and street or rural route)

City or town, state, and ZIP code

3

☐ Single ☐ Married ☐ Married, but withhold at higher Single rate.

Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.

4

If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card . . . . .

☐

5

Total number of allowances you are claiming (from line H above or from the worksheets on page 2 if they apply) . . . . .

5

6

Additional amount, if any, you want withheld from each paycheck . . . . .

6

\$

7

I claim exemption from withholding for 1999, and I certify that I meet **BOTH** of the following conditions for exemption:

• Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability **AND**

• This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability.

If you meet both conditions, write "EXEMPT" here . . . . .

7

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.

Employee's signature

(Form is not valid unless you sign it) ►

Date ►

8

Employer's name and address (Employer: Complete 8 and 10 only if sending to the IRS)

9

Office code (optional)

10

Employer identification number

Cat. No. 10220Q

Deductions and Adjustments Worksheet

**Note:** Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1999 tax return.

1

Enter an estimate of your 1999 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1999, you may have to reduce your itemized deductions if your income is over \$126,600 (\$63,300 if married filing separately). Get Pub. 919 for details.)

1

\$

2

Enter: 

\$7,200 if married filing jointly or qualifying widow(er)

\$6,350 if head of household

\$4,300 if single

\$3,600 if married filing separately

2

\$

3

Subtract line 2 from line 1. If line 2 is greater than line 1, enter -0-

3

\$

4

Enter an estimate of your 1999 adjustments to income, including alimony, deductible IRA contributions, and student loan interest

4

\$

5

Add lines 3 and 4 and enter the total

5

\$

6

Enter an estimate of your 1999 nonwage income (such as dividends or interest)

6

\$

7

Subtract line 6 from line 5. Enter the result, but not less than -0-

7

\$

8

Divide the amount on line 7 by \$3,000 and enter the result here. Drop any fraction

8

9

Enter the number from Personal Allowances Worksheet, line H, on page 1

9

10

Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, on page 1.

10

Two-Earner/Two-Job Worksheet

**Note:** Use this worksheet only if the instructions for line H on page 1 direct you here.

1

Enter the number from line H on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)

1

2

Find the number in Table 1 below that applies to the LOWEST paying job and enter it here

2

3

If line 1 is GREATER THAN OR EQUAL TO line 2, subtract line 2 from line 1. Enter the result here (if zero, enter -0-) and on Form W-4, line 5, on page 1. DO NOT use the rest of this worksheet

3

**Note:** If line 1 is LESS THAN line 2, enter -0- on Form W-4, line 5, on page 1. Complete lines 4-9 to calculate the additional withholding amount necessary to avoid a year end tax bill.

4

Enter the number from line 2 of this worksheet

4

5

Enter the number from line 1 of this worksheet

5

6

Subtract line 5 from line 4

6

7

Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here

7

\$

8

Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed

8

\$

9

Divide line 8 by the number of pay periods remaining in 1999. (For example, divide by 26 if you are paid every other week and you complete this form in December 1998.) Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck

9

\$

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others			
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,000	0	40,001 - 45,000	8	\$0 - \$5,000	0	65,001 - 80,000	8
4,001 - 7,000	1	45,001 - 54,000	9	5,001 - 11,000	1	80,001 - 100,000	9
7,001 - 12,000	2	54,001 - 62,000	10	11,001 - 16,000	2	100,001 and over	10
12,001 - 18,000	3	62,001 - 70,000	11	16,001 - 21,000	3		
18,001 - 24,000	4	70,001 - 85,000	12	21,001 - 25,000	4		
24,001 - 28,000	5	85,001 - 100,000	13	25,001 - 40,000	5		
28,001 - 35,000	6	100,001 - 110,000	14	40,001 - 50,000	6		
35,001 - 40,000	7	110,001 and over	15	50,001 - 65,000	7		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$50,000	\$400	\$0 - \$30,000	\$400
50,001 - 100,000	770	30,001 - 60,000	770
100,001 - 130,000	850	60,001 - 120,000	850
130,001 - 240,000	1,000	120,001 - 250,000	1,000
240,001 and over	1,100	250,001 and over	1,100

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or

records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping 46 min., Learning about the law or the form 10 min., Preparing the form 1 hr., 10 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the tax form to this address. Instead, give it to your employer.



Printed on recycled paper

U.S. GOVERNMENT PRINTING OFFICE: 1998-435-121